

Information Sheet

Legal Forms

	Sole proprietorship	Limited liability company	Public limited company
Purpose of use	conducted by 1 person	small / medium-sized enterprises	profit-oriented companies
Number of persons	1 proprietor	at least 1 owner and 1 managing director *	at least 1 shareholder and 1 member of the board of directors *
Capital required	no capital required	CHF 20'000	CHF 100'000
Cash / Contributions in kind	-	contributions in kind possible	contributions in kind up to a maximum of CHF 50,000 possible
Pension fund withdrawal	possible	not possible	not possible
Auditors	-	mandatory **	mandatory **
Company name	surname must be included	addition GmbH	addition AG
Entry in the commercial register	if turnover > CHF 100'000	mandatory	mandatory
Value added tax liability	if turnover > CHF 100'000	if turnover > CHF 100'000	if turnover > CHF 100'000

* One person can hold both at the same time.

** According to Art. 727 OR, if two of the following values are exceeded in two consecutive years :

- 250 full-time positions
- CHF 40 million turnover
- CHF 20 million total assets